



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

February 20, 2013

Via E-Mail

Jeffrey L. Robins  
Chief Executive Officer  
NU-MED PLUS, INC.  
455 East 500 South, Suite 205  
Salt Lake City, Utah 84111

**Re: NU-MED PLUS, INC.**  
**Registration Statement on Form 10**  
**Filed December 10, 2012**  
**File No. 000-54808**

Dear Mr. Robins:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Russell Mancuso

Russell Mancuso  
Branch Chief

cc: Victor Schwarz, Esq.